

The System is the administrator of four pension funds including two defined benefit retirement plans, the Public Employee Retirement Base Plan Fund (PERSI) and the Firemen's Retirement Fund (FRF), and two defined contribution plans the Idaho Super Saver, State of Idaho 401(k) Plan and the PERSI Choice Plan 401(k) Plan. The Super Saver merged with the Choice Plan in October 2001. In addition, the System administers one agency fund, the Sick Leave/Insurance Reserve Fund.

During FY02, the number of active PERSI members increased from 62,125 to 62,376. The number of retired members or annuitants receiving monthly allowances increased from 23,253 to 24,018. The number of inactive members who have not been paid a separation benefit decreased from 18,723 to 18,267. Of these inactives, 7,330 have achieved vested eligibility. Total membership in PERSI increased from 104,101 to 104,661 during the fiscal year. There are currently 659 public employers in Idaho who are PERSI members. Table 1 illustrates how the distribution of active, retired, and inactive members has changed over the years.

The average age of active members and their average years of public employment continue their upward trend as shown in Table 1.

Table 1
Membership

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
1993	52,532	43.7	8.9	18,283	73.5	6,468
1994	53,763	43.9	9.0	18,683	73.4	6,936
1995	55,811	43.9	9.0	19,272	73.6	7,564
1996	56,802	44.1	9.2	19,903	73.5	8,479
1997	57,237	44.3	9.5	20,499	73.2	11,153
1998	57,528	44.6	9.7	21,134	73.2	12,945
1999	59,248	44.8	9.8	21,756	73.1	14,180
2000	60,388	45.0	9.8	22,456	73.1	18,497
2001	62,125	45.1	9.7	23,253	72.7	18,723
2002	62,376	45.4	10.0	24,018	72.7	18,267

Table 2
Schedule of Retired Members by Type of Benefit

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Regular	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	5,802	4,957	20	825	1,323	4,479
251 - 500	4,585	3,871	83	631	810	3,775
501 - 750	3,270	2,815	131	324	633	2,637
751 - 1,000	2,381	2,009	136	236	478	1,903
1,001 - 1,250	1,936	1,606	162	168	414	1,522
1,251 - 1,500	1,497	1,312	102	83	357	1,140
1,501 - 1,750	1,112	978	83	51	280	832
1,751 - 2,000	818	724	57	37	213	605
Over 2,000	2,617	2,496	84	37	842	1,775
Totals	24,018	20,768	858	2,392	5,350	18,668

Joint & Survivor (also known as Contingent Annuitant)

* Single Life Options include Straight Life, Cash Refund, Social Security and All other FOPs.

Table 3
Distribution of Active Members
62,376 Total

Cities	6,060	9.7%
Counties	6,278	10.1%
Schools	27,766	44.5%
State	17,950	28.8%
All others	4,322	6.9%
Total	62,376	100.0%

Table 4
Schedule of Average Benefit Payment Amount

Retirement Effective Dates	Years Credited Service						
	< 5*	5-10	10-15	15-20	20-25	25-30	30+
Period 7/1/96 to 6/30/97							
Average Monthly Benefit	\$ 676.76	\$ 238.76	\$ 485.48	\$ 698.00	\$ 1,076.11	\$1,644.51	\$2,384.83
Number of Retirants	183	245	194	195	187	174	178
Period 7/1/97 to 6/30/98							
Average Monthly Benefit	\$ 566.21	\$ 249.56	\$ 472.38	\$ 697.23	\$1,133.39	\$1,723.12	\$2,477.56
Number of Retirants	71	241	199	192	175	185	196
Period 7/1/98 to 6/30/99							
Average Monthly Benefit	\$ 573.95	\$ 234.78	\$ 540.56	\$ 794.59	\$1,116.79	\$1,780.74	\$2,599.20
Number of Retirants	64	202	215	198	201	208	202
Period 7/1/99 to 6/30/00							
Average Monthly Benefit	\$ 358.77	\$ 263.99	\$ 512.58	\$ 771.40	\$1,189.79	\$1,825.04	\$2,551.50
Number of Retirants	62	223	193	190	197	223	241
Period 7/1/00 to 6/30/01							
Average Monthly Benefit	\$ 702.61	\$ 317.86	\$ 486.00	\$ 819.94	\$1,225.59	\$2,003.10	\$2,681.98
Number of Retirants	66	217	249	233	243	256	329
Period 7/1/01 to 6/30/02							
Average Monthly Benefit	\$ 338.33	\$ 251.48	\$ 548.15	\$ 868.27	\$1,216.81	\$2,007.70	\$2,816.85
Number of Retirants	43	201	244	197	231	192	287

* Elected and appointed officials are vested after five months of continuous service.

Table 5
Schedule of Benefit Expenses by Type (1)

Fiscal Year	Age & Service Benefits		Death in Service Benefits	Disabilities			Refunds		DC	Total
	Retirants	Survivors (3)		Retirants (2)		Survivors	Death	Separation	Benefits	
				Pre-NRA	Post-NRA				(4)	
2001	\$227,350,223	\$22,501,874	(3)	\$6,682,375	\$5,725,127	(3)	\$4,570,629	\$20,207,120	\$ 899,539	\$287,936,887
2002	232,856,198	17,968,893	(3)	7,959,961	5,150,169	\$21,516	4,310,763	21,799,204	2,466,580	292,533,284

(1) Amounts are approximate. Actual 2001 benefit expenses were allocated based on membership information at 7/1/2002.

(2) The split between duty and non-duty disabilities was not available.

(3) The split of benefit amounts by survivor type was not available. All survivors are included with the Age & Service Benefits survivors.

(4) Benefits paid from the defined contribution plans.

NRA = Normal Retirement Age. PERSI members with disability benefits convert to age & service retirants at NRA (60 for Fire & Police, 65 for other members). Data prior to Fiscal Year 2001 is unavailable. For purposes of this table, data will be accumulated going forward.

Table 6
History of Cost-of-Living Adjustments

Year	CPI Rate	PERSI COLA Rate ⁽¹⁾	Maximum COLA	Difference
1979	8.90%	6.00%	6.00%	0.00%
1980	12.20	6.00	6.00	0.00
1981	12.60	6.00	6.00	0.00
1982	10.20	6.00	6.00	0.00
1983	5.10	5.10	5.10	0.00
1984	2.90	2.90	2.90	0.00
1985	4.20	4.20	4.20	0.00
1986	3.20	1.00	3.20	2.20 ⁽²⁾
1987	1.50	1.50	1.50	0.00
1988	4.50	1.00	4.50	3.50 ⁽²⁾
1989	4.20	1.00	4.20	3.20 ⁽²⁾
1990	4.70	4.70	4.70	0.00
1991	5.60	5.60	5.60	0.00
1992	3.80	3.80	3.80	0.00
1993	3.10	3.10	3.10	0.00
1994	2.80	2.80	2.80	0.00
1995	2.90	2.90	2.90	0.00
1996	2.60	2.60	2.60	0.00
1997	2.90	2.90	2.90	0.00
1998	2.20	2.20	2.20	0.00
1999	1.60	1.60	1.60	0.00
2000	2.30	2.30	2.30	0.00
2001	3.40	3.40	3.40	0.00
2002	2.70	2.70	2.70	0.00

1 For years 1978 through 1986 the adjustment is effective January 1. Beginning in 1987, adjustments are effective March 1.

2 Due to retro-active COLAs effective March 1, 1999, all PERSI retirees now have full purchasing power as though full COLAs were granted these years.

Table 7
Schedule of Revenue by Source

Year	Employee Contributions	Employer Contributions⁽¹⁾	Investment Income⁽²⁾	Gains or Losses⁽³⁾	Other Income	Total⁽⁴⁾
1993	\$ 73,744,397	\$ 124,814,031	\$ 76,234,592	\$ 126,870,213	\$ 85,827	\$ 401,749,060
1994	84,680,811	146,159,926	59,182,411	244,645,167	61,607	534,729,922
1995	98,958,160	173,626,061	97,974,599	18,914,844	108,118	389,581,782
1996	111,275,022	183,978,827	121,513,338	460,864,748	152,853	877,784,788
1997	115,599,984	193,604,102	129,568,877	627,809,854	407,761	1,066,990,578
1998	109,305,482	180,322,741	144,779,498	683,857,465	385,412	1,118,650,598
1999	110,900,497	181,659,638	162,852,260	475,499,565	411,586	931,323,546
2000	118,270,877	191,534,944	201,552,566	628,751,044	301,280	1,140,410,711
2001	127,533,104	131,997,290	203,096,882	(669,224,044)	386,742	(206,210,026)
2002	135,637,682	220,398,889	162,149,168	(663,804,822)	137,215	(145,481,868)

1 Employer contributions for 2001 do not include \$77,690,500 of employer gain sharing credits.

2 Investment income is reported net of investment expense.

3 Years prior to 1996 were reported under NCGA Statement No. 1, so unrealized gains and losses for those years not included. From 1996 forward, both unrealized and realized gains and losses are included.

4 Total does not include the transfer in activity related to the DC Choice Plan.

Table 8
Schedule of Expenses by Type

Year	Retirement Allowance	Refunds	Administrative Expense	Total ⁽¹⁾
1993	\$ 114,637,439	\$ 11,754,656	\$ 3,064,202	\$ 128,877,051
1994	127,129,834	12,385,409	2,974,975	142,578,971
1995	142,117,947	14,786,915	3,246,044	159,969,064
1996	155,990,318	16,701,947	2,310,751	175,667,240
1997	168,717,822	18,966,734	2,435,051	190,930,600
1998	182,788,207	23,019,945	3,172,208	208,980,360
1999	200,025,199	19,938,836	3,596,797	223,560,832
2000	220,960,251	24,560,909	4,283,525	249,804,685
2001	263,159,138	24,777,749	5,874,271	293,811,158
2002	266,887,469	25,645,815	7,034,588	299,567,872

1 Total does not include the transfer out activity related to the DC Choice Plan.

Firefighter's Retirement Fund Entitlements

Effective October 1, 1980, all contributing members of the Firefighter's Retirement Fund (FRF) became members of the Public Employee Retirement System of Idaho.

The merger legislation provides the rights and benefits of firefighters employed prior to October 1, 1980 shall not be less than those they would have received had the FRF system not been integrated with PERSI. Under this guarantee, the cost of benefits payable, which exceeds PERSI benefit accrual, is to be borne by additional contributions from the State (allocation of fire insurance premium tax revenues) and from the employer members of the former FRF system. Firefighters originally hired on or after October 1, 1980, are members of and entitled to benefits as provided by PERSI statutes.

While the invested assets of the FRF system were integrated into the PERSI retirement fund in 1980, they are accounted for on an appreciated value basis in the biennial actuarial valuation of that system. Also, a separate accounting of FRF employer and employee contributions is maintained and used in that valuation to insure the cost of continuing FRF benefit payments remains the responsibility of former FRF employers and is shared by the State.

The Retirement Board lowered the PERSI contribution rates starting October 31, 1997. Initially, this reduction was to end on October 31, 2000. The Board has voted to continue this reduction as of April 25, 2000. The FRF excess contribution rate has correspondingly increased to 17.24% and the total employer contributions for FRF members remain fixed at the 35.90% / 27.25% rates.

Based on the July 1, 2002 actuarial valuation, the current schedule of excess contribution rates will amortize the FRF excess costs by June 30, 2018 or 16 years from the valuation date. This is greater than the expected amortization period of 12.0 years based on the July 1, 2001 valuation. It is equal to the Fund's original funding goal, which is to amortize the liabilities by June 30, 2018 (40 years from July 1, 1978). The current amortization period is less than the statutory maximum of 50 years.

The amortization of the excess costs was increased by 4.6 years due to a large asset loss recognized as of July 1, 2002. Specifically, the fund's assets earned a gross return before expenses of -6.98% for the 2002 plan year falling short of the actuarial assumption of 8.00%. All experience gains and losses (including the asset loss) over the year resulted in the amortization period being increased by 4.0 years.

As of June 30, 2002 there were 81 active members entitled to FRF benefits, a decrease from 103 at the end of FY01. Retired members and beneficiaries increased to 558 from 526.

Table 9
FRF Employer Contribution Rates as of June 30, 2001

	Firefighters Hired Before 10/1/80	Firefighters Hired After 10/1/80
PERSI Rate	11.85%	10.01%
Social Security Equivalent	7.65	
72-1432 IC	1.00	
Excess Cost	<u>17.24</u>	<u>17.24</u>
Total Rate:	<u>35.90</u>	<u>27.25</u>

Schedule of Employers

State Agencies

Accountancy Board
 Administration, Department of
 Aging, Commission on
 Agriculture, Department of
 Arts, Commission on the
 Athletic Commission
 Attorney General
 Barley Commission
 Bean Commission
 Beef Council, Idaho
 Blind & Visually Impaired, Comm. for
 Boise State University
 Brand Inspector, State
 Building Safety, Division of
 Canola & Rapeseed Commission
 Certified Shorthand Reporters
 Code Commission, Idaho
 Commerce, Department of
 Controller's Office
 Corrections, Department of
 Correctional Industries
 Dairy Council
 Deaf and Blind, School for
 Dentistry, Board of
 Disability Determinations
 Eastern Idaho Technical College
 Education, Board of
 Engineers & Land Surveyors, Prof.
 Environmental Quality, Dept. of
 Finance, Department of
 Financial Management, Division of
 Fish and Game, Department of
 Forest Products Commission
 Governor, Office of the
 Health and Welfare, Department of
 Health District #1
 Health District #2
 Health District #3
 Health District #4
 Health District #5
 Health District #6
 Health District #7
 Hispanic Affairs, Commission on
 Historical Society
 Human Resources, Division of
 Human Rights Commission
 Idaho Public Television
 Idaho State Bar
 Idaho State University
 Industrial Commission

Insurance, Department of
 Insurance Fund, State
 Investment Board
 Judicial Branch
 Juvenile Corrections, Department of
 Labor, Department of
 Lands, Department of
 Lava Hot Springs Foundation
 Law Enforcement, Department of
 Legislative Services
 Legislature - House of Representatives
 Legislature - Senate
 Lewis-Clark State College
 Library, Idaho State
 Lieutenant Governor
 Liquor Dispensary
 Lottery, Idaho State
 Medicine, Board of
 Military Division
 Nursing, Board of
 Occupational Licenses, Bureau of
 Optometry, Board of
 Outfitters and Guides, Board of
 Parks & Recreation, Department of
 Pea & Lentil Commission, Idaho
 Pharmacy, Board of
 Potato Commission, Idaho
 Professional Geologists, Board of
 Public Employee Retirement System
 Public Utilities Commission
 Public Works Contractors Licensing
 Racing Commission
 Real Estate Commission
 Secretary of State
 Species Conservation, Office of
 State Appellate Public Defender
 Superintendent of Public Instruction
 Tax Appeals, Board of
 Tax Commission
 Transportation, Department of
 Treasurer, State of Idaho
 University of Idaho
 Veterans Services, Division of
 Veterinary Medicine Board
 Vocational Education
 Vocational Rehabilitation
 Water Resources, Department of
 Wheat Commission
 Women's Commission

Political Subdivisions

Ada County
 Adams County
 Bannock County
 Bear Lake County
 Benewah County
 Bingham County
 Blaine County
 Boise County
 Bonneville County
 Boundary County
 Butte County
 Camas County
 Canyon County
 Caribou County
 Cassia County
 Clark County
 Clearwater County
 Custer County
 Elmore County
 Fremont County
 Gem County
 Idaho County
 Jefferson County
 Jerome County
 Kootenai County
 Latah County
 Lemhi County
 Lewis County
 Lincoln County
 Madison County
 Nez Perce County
 Oneida County
 Owyhee County
 Payette County
 Power County
 Shoshone County
 Teton County
 Valley County
 Washington County

 City of Aberdeen
 City of Albion
 City of American Falls
 City of Ammon
 City of Arco
 City of Ashton
 City of Athol
 City of Bancroft
 City of Blackfoot
 City of Bliss

City of Bloomington
 City of Boise
 City of Bonners Ferry
 City of Bovill
 City of Buhl
 City of Burley
 City of Caldwell
 City of Cascade
 City of Castleford
 City of Challis
 City of Chubbuck
 City of Clark Fork
 City of Coeur d' Alene
 City of Cottonwood
 City of Council
 City of Craigmont
 City of Culdesac
 City of Dalton Gardens
 City of Deary
 City of Declo
 City of Donnelly
 City of Dover
 City of Downey
 City of Driggs
 City of Dubois
 City of Eagle
 City of Emmett
 City of Fairfield
 City of Filer
 City of Firth
 City of Franklin
 City of Fruitland
 City of Garden City
 City of Genesee
 City of Georgetown
 City of Glens Ferry
 City of Gooding
 City of Grace
 City of Grangeville
 City of Greenleaf
 City of Hagerman
 City of Hailey
 City of Hayden
 City of Hayden Lake
 City of Heyburn
 City of Homedale
 City of Hope
 City of Horseshoe Bend
 City of Idaho Falls
 City of Inkom
 City of Iona
 City of Island Park
 City of Jerome
 City of Juliaetta
 City of Kamiah

City of Kellogg
 City of Kendrick
 City of Ketchum
 City of Kimberly
 City of Kooskia
 City of Kootenai
 City of Kuna
 City of Lapwai
 City of Lava Hot Springs
 City of Lewiston
 City of Mackay
 City of Malad
 City of Malta
 City of Marsing
 City of McCall
 City of McCammon
 City of Melba
 City of Menan
 City of Meridian
 City of Middleton
 City of Montpelier
 City of Moscow
 City of Mountain Home
 City of Moyie Springs
 City of Mullan
 City of Nampa
 City of New Meadows
 City of New Plymouth
 City of Nez Perce
 City of Notus
 City of Old Town
 City of Orofino
 City of Osburn
 City of Paris
 City of Parma
 City of Paul
 City of Payette
 City of Pinehurst
 City of Plummer
 City of Pocatello
 City of Ponderay
 City of Post Falls
 City of Potlatch
 City of Preston
 City of Priest River
 City of Rathdrum
 City of Rexburg
 City of Richfield
 City of Rigby
 City of Ririe
 City of Roberts
 City of Rupert
 City of Salmon
 City of Sandpoint
 City of Shelley

City of Shoshone
 City of Smelterville
 City of Soda Springs
 City of Spirit Lake
 City of St. Anthony
 City of St. Charles
 City of St. Maries
 City of Sugar City
 City of Sun Valley
 City of Tensed
 City of Teton
 City of Troy
 City of Twin Falls
 City of Ucon
 City of Victor
 City of Wallace
 City of Weippe
 City of Weiser
 City of Wendell
 City of Wilder
 City of Winchester
 City of Worley

 Cascade Hospital District
 Elmore Medical Center
 McCall Memorial Hospital District
 Salmon River Hospital District
 Weiser Memorial Hospital

 Ada County Drainage District #2
 Aberdeen-Springfield Canal Co.
 American Falls Reservoir District
 American Falls Reservoir District #2
 Avondale Irrigation District
 Bench Sewer District
 Big Lost River Irrigation
 Big Wood Canal Company
 Black Canyon Irrigation District
 Boise-Kuna Irrigation District
 Boise Project Board of Control
 Burley Irrigation District
 Canyon Hill Irrigation District
 Cataldo Water District
 Central Orchards Sewer District
 Central Shoshone County Water Dist.
 Clearwater Soil & Water Conservation
 Coolin Sewer District
 Dalton Gardens Irrigation District
 Eagle Sewer District
 East Green Acres Irrigation District
 E&W Cassia Sewer & Water District
 East Shoshone County Water District
 Fremont-Madison Irrigation District
 Grand View Mutual Canal Company
 Hayden Area Regional Sewer Board

Hayden Lake Irrigation District
 Idaho Irrigation District
 Kalispel Bay Water/Sewer District
 King Hill Irrigation District
 Kingston-Cataldo Sewer District
 Kingston Water District
 Kootenai-Ponderay Sewer District
 Lake Irrigation District
 Lewiston Orchards Irrigation District
 Little Wood River Irrigation District
 Milner Low Lift Irrigation District
 Minidoka Irrigation District
 Mountain Home Irrigation District
 Nampa-Meridian Irrigation District
 New Sweden Irrigation District
 New York Irrigation District
 North Kootenai Water District
 Orofino Cr-Whiskey Cr Water & Sewer
 Owyhee Project Sewer Board
 Owyhee Sewer District
 Payette Lakes Water & Sewer District
 People's Canal & Irrigation Company
 Pinehurst Water District
 Pioneer Irrigation District
 Portneuf Soil & Water District
 Progressive Irrigation District
 Riverside Independent Water & Sewer
 Riverside Irrigation District
 Riverside Irrigation District Ltd.
 Roseberry Irrigation District
 Ross Point Water District
 Settlers Irrigation District
 Snake River Valley Irrigation District
 Southside Water & Sewer District
 Sun Valley Water & Sewer District
 Twin Falls Canal Company
 Water District #1
 Water District #11
 Water District #31
 Water District #32C
 Water District #34
 Water District # 37 and #37M
 Water District #37N
 Water District #63
 Weiser Irrigation District
 West Boise Sewer District
 West Bonner Water & Sewer District
 Wilder Irrigation District

Ada County Highway District
 Atlanta Highway District
 Bliss Highway District #2
 Buhl Highway District
 Burley Highway District
 Canyon Highway District #4

Central Highway District
 Clarkia Better Roads Highway District
 Clearwater Highway District
 Cottonwood Highway District
 Dietrich Highway District #5
 Downey-Swan Lake Highway District
 East Side Highway District
 Evergreen Highway District
 Fenn Highway District
 Ferdinand Highway District
 Fruitland Highway District #1
 Gem Highway District
 Glenns Ferry Highway District
 Golden Gate Highway District
 Gooding Highway District
 Grangeville Highway District
 Greencreek Highway District
 Hagerman Highway District
 Hillsdale Highway District
 Homedale Highway District
 Jerome Highway District
 Kamiah Highway District
 Keuterville Highway District
 Kidder-Harris Highway District
 Lakes Highway District
 Minidoka County Highway District
 Mountain Home Highway District
 Nampa Highway District
 North Highway District
 North Latah County Highway District
 Notus-Parma Highway District
 Plummer-Gateway Highway District
 Post Falls Highway District
 Prairie Highway District
 Raft River Highway District
 Richfield Highway District #3
 Sandpoint Ind. Highway District
 Shoshone Highway District #2
 South Latah County Highway Dist. #2
 Twin Falls Highway District
 Union Independent Highway District
 Weiser Valley Highway District
 Wendell Highway District #6
 West Point Highway District #4
 Winona Highway District
 Worley Highway District

Ada Planning Association
 American Falls Housing Authority
 Association of Idaho Cities
 Bear Lake Regional Commission
 Bingham County Senior Citizens Ctr.
 Blaine County Recreational District
 Boise City/Ada County Housing Auth.
 Caldwell Housing Authority

Canyon County Org. on Aging
 Capital City Development Corp.
 Clearwater-Potlatch Timber Protection
 Dry Creek Cemetery District
 Eastern Idaho Fair Board
 Foster Grandparents of Southeast ID
 Gem County Mosquito Abatement
 Gem County Recreation District
 Genesee Cemetery District
 Gooding Cemetery District
 Grangeville Cemetery District.
 Hagerman Cemetery District
 Hayden Area Recreational District
 Housing Authority of Pocatello
 Idaho School Board Association
 Idaho Crop Improvement Association
 Idaho Public Employees Association
 Idaho Association of Counties
 Idaho Heritage Trust, Inc.
 Idaho Education Association
 Idaho Assoc. of School Administrators
 Idaho Risk Management Program
 Lincoln County Cemetery District
 Lincoln County Housing Authority
 Local Highway Technical Assistance
 M-A-R Cemetery District
 Masring-Homedale Cemetery
 Meridian Cemetery District
 Moscow Cemetery District
 Nampa Housing Authority
 Nampa Urban Renewal
 Nez Perce County Fair Board
 North Fremont Cemetery District
 North Idaho Fair
 Orofino Cemetery District
 Port of Lewiston
 Rexburg Cemetery District
 Shelley Cemetery District
 Southern Idaho Solid Waste District
 Twin Falls Housing Authority
 Valley Recreation Dist. Of Hazelton
 West End Cemetery District
 Wilder Cemetery District
 Wilder Housing Authority

Aberdeen Library District
 Ada County Free Library District
 American Falls Free Library
 Bear Lake County Free Library
 Boundary County Free Library
 Burley Public Library
 East Bonner County Library District
 Franklin County Library District
 Jefferson Free Library District
 Madison County Library District

Meadows Valley Public Library District
 Meridian Free Library
 Moscow-Latah County Library
 North Bingham County Library District
 Oneida County Library
 Portneuf Library District
 Prairie-River Library District
 Priest Lake Public Library
 Salmon Library Association
 South Bannock Free Library District
 Valley of Tetons District Library Board
 West Bonner Library District

Athol Fire Protection District
 Blackfoot Fire Department
 Boise Fire Department
 Buhl Fire Department
 Burley Fire Department
 Caldwell Fire Department
 Central Fire District
 Coeur d' Alene Fire Department
 Cottonwood Rural Fire District
 Idaho Falls Fire Department
 Jerome Fire Department
 Ketchum Fire Department
 Kootenai County Fire and Rescue
 Kootenai Co. Emergency Med. Svcs.
 Kuna Fire District
 Lewiston Fire Department
 McCall Rural Fire District
 Mica Kidd Island Fire District
 Moscow Fire Department
 Nampa Fire Department
 North Ada County Fire/Rescue District
 North Ada Co. Fire/Rescue Volunteers
 Northern Lakes Fire Protection District
 Northside Fire District
 Payette Fire Department
 Plummer-Gateway Fire Protection Dist
 Pocatello Fire Department
 Post Falls Fire Protection District
 Rexburg-Madison Fire Department
 Sagle Fire District
 Sandpoint Fire Department
 Shoshone County Fire District #1
 Shoshone County Fire District #2
 Shoshone Co. Fire Protection Dist #2
 South Central Region E911
 South Idaho Timber Protection Assoc.
 Spirit Lake Fire Protection District
 Star Joint Fire Protection District
 Teton County Fire Protection District
 Twin Falls Fire Department
 Wendell Rural Fire District
 Westside Fire District

Whitney Fire Protection District
 Wood River Fire Protection District
 Worley Ambulance Association
 Worley Fire Protection District

Junior Colleges and Public School Districts

North Idaho College
 College of Southern Idaho
 Aberdeen School District
 American Falls School District
 ANSER Charter School
 Arbon School District
 Avery School District
 Basin School District
 Bear Lake School District
 Blackfoot Charter Comm. Learning Ctr.
 Blackfoot School District
 Blaine County School District
 Bliss School District
 Boise Independent School District
 Bonneville School District
 Boundary School District
 Bruneau-Grandview School District
 Buhl School District
 Butte County School District
 Caldwell School District
 Camas County School District
 Cambridge School District
 Canyon-Owyhee School District
 Cascade School District
 Cassia County School District
 Castleford School District
 Challis School District
 Clark County School District
 Clearwater School District
 Coeur d' Alene Charter Academy
 Coeur d' Alene School District
 Cottonwood School District
 Council School District
 Culdesac School District
 Dietrich School District
 Emmett School District
 Filer School District
 Firth School District
 Fruitland School District
 Garden Valley School District
 Genesee School District
 Glenns Ferry School District
 Gooding School District
 Grace School District
 Grangeville School District
 Hagerman School District

Hansen School District
 Hidden Springs Charter School
 Highland School District
 Homedale School District
 Horseshoe Bend School District
 Idaho Falls School District
 Idaho High School Activities Assoc.
 Jerome School District
 Kamiah School District
 Kellogg School District
 Kendrick School District
 Kimberly School District
 Kootenai-Harrison School District
 Kuna School District
 Lake Pend Oreille School District
 Lakeland School District
 Lapwai School District
 Lewiston Independent School District
 Mackay School District
 Madison School District
 Marsh Valley School District
 Marsing School District
 McCall Donnelly School District
 Meadows Valley School District
 Melba School District
 Meridian High School, Inc.
 Meridian School District
 Middleton School District
 Midvale School District
 Minidoka County School District
 Moscow Charter School
 Moscow School District
 Mountain Home School District
 Mullan School District
 Murtaugh School District
 Nampa Charter School, Inc.
 Nampa School District
 New Plymouth School District
 Nez Perce School District
 North Gem School District
 Notus School District
 Oneida School District
 Parma School District
 Payette School District
 Pleasant Valley School District
 Plummer-Worley School District
 Pocatello Community Charter
 Pocatello School District
 Post Falls School District
 Potlatch School District
 Prarie School District
 Preston School District
 Renaissance Charter School
 Richfield School District
 Rigby School District

Ririe School District
Rockland School District
Salmon School District
Sandpoint Charter School
Shelley School District
Shoshone School District
Snake River School District
Soda Springs School District
South Lemhi School District
St. Anthony School District
St. Maries School District
Sugar-Salem School District
Swan Valley School District
Teton School District
Three Creek School District
Troy School District
Twin Falls School District
Valley School District
Vallivue School District
Wallace School District
Weiser School District
Wendell School District
West Bonner County School District
West Jefferson School District
West Side School District
Whitepine School District
Wilder School District

Several publications and reports are distributed to members and employers to keep them informed about the status of their membership accounts and PERSI. These include:

- Annual Report
- Member Handbook
- Membership Account Statement
- Remittance Advice
- Newsletters
- Brochures
- Information Returns (Form 1099)
- Statement for Recipients of Annuities (Form W-2P)
- Pre-Retirement Education Materials
- Reports to Legislature
- Memorandums to Employers

To receive any of these, contact PERSI at 208-334-3365.

In addition, PERSI information can be found on PERSI's web page at www.persi.state.id.us.

PERSI Office Locations:

Boise

Office Location:
607 North 8th Street

Mailing Address:
P.O. Box 83720
Boise, ID 83720-0078

Telephone:
208-334-3365
1-800-451-8228

Coeur d' Alene

Office Location & Mailing Address:
2005 Ironwood Parkway
Suite 142
Coeur d' Alene, ID 83814

Telephone:
208-769-1474
1-800-962-8228

Pocatello

Office Location:
850 East Center
Suite "D"

Mailing Address:
P.O. Box 1058
Pocatello, ID 83204

Telephone:
208-236-6225
1-800-762-8228

Cover Photo: Payette Lake, McCall, ID by Mike Lydon.